## OFFICE OF LEGISLATIVE AUDITOR

**Fiscal Note** 

Fiscal Note On: **SB 321** SLS 09RS 188

Bill Text Version: ENROLLED

Opp. Chamb. Action:

Proposed Amd.: Sub. Bill For.:

**Date:** June 23, 2009

10:19 AM

**Author:** HEBERT

**Dept./Agy.:** Parish Assessment District

**Subject:** 

**Analyst:** Glenda Leblanc

**ASSESSORS** EN -\$2,000 LF EX See Note Page 1 of 1

Authorizes the Iberia Parish Assessment District to provide for an automobile expense allowance for the assessor. (gov sig)

Purpose: The proposed legislation provides for an automobile expense allowance for the assessor that is equal to 15% of his annual salary. Additionally, the assessor must maintain automobile insurance in the amount of \$300,000 per accident for bodily injury and \$100,000 per accident for property damage.

EXPENDITURES	2009-10	2010-11	2011-12	2012-13	2013-14	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>(\$2,000)</u>	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$10,000)
Annual Total	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$10,000)
REVENUES	2009-10	2010-11	2011-12	2012-13	2013-14	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Annual Total	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	\$0	\$0

## **EXPENDITURE EXPLANATION**

There is decrease on governmental expenditures as a result of this measure.

According to an official with the Iberia Parish Assessor's Office, currently, the expense for the assessor's automobile is approximately \$20,000 each year. This measure would reduce that cost by \$2,000 each year.

## **REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure.

<u>Senate</u>	<u>Dual Referral Rules</u>			
13.5.1 >= \$500	,000 Annual Fiscal Cost			
13.5.2 >= \$500	,000 Annual Tax or Fee			
Ch	ange			

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 $\square$  6.8(F) >= \$500,000 Annual Fiscal Cost

 $\bigsqcup$  6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease



Joy Irwin

**Director of Advisory Services**